



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 2

### REVENUE SCOTLAND

#### *Functions of Revenue Scotland*

### 3 Functions of Revenue Scotland

- (1) Revenue Scotland's general function is the collection and management of the devolved taxes.
- (2) Revenue Scotland has the following particular functions—
  - (a) providing information, advice and assistance to the Scottish Ministers relating to tax,
  - (b) providing information and assistance to taxpayers, their agents and other persons relating to the devolved taxes,
  - (c) efficiently resolving disputes relating to the devolved taxes (including by mediation),
  - (d) protecting the revenue against tax fraud and tax avoidance.
- (3) “Devolved taxes” has the meaning given by section 80A(4) of the Scotland Act 1998 (c.46).

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#### **Commencement Information**

**II** S. 3 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Functions of Revenue Scotland is up to date with all changes known to be in force on or before 29 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)